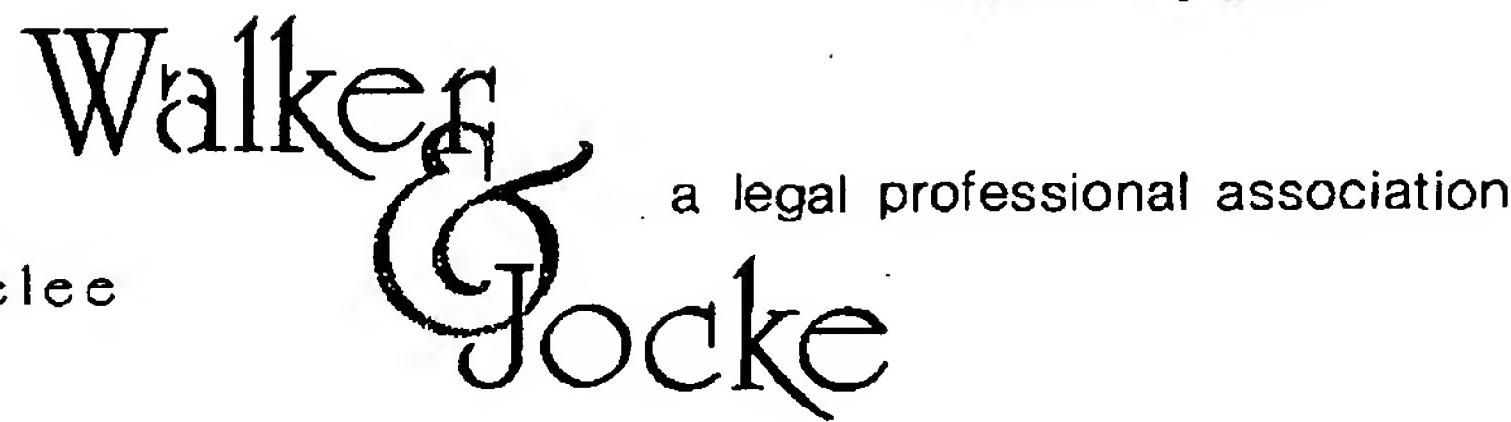


APR 05 2007

Christopher L. Parmelee
 Patent
 &
 Trademark Law

***FACSIMILE TRANSMISSION COVER SHEET***

TRANSMITTING: 5 PAGES (INCLUDING THIS PAGE)

NAME: Commissioner for Patents
 P.O. Box 1450, Alexandria, Virginia 22313-1450

FAX NUMBER: (571) 273-8300

DATE: April 5, 2007

SENDER: Christopher L. Parmelee

FAX OF SENDER (330) 722-6446

In Re Application of: Gupta, et al.

Serial No.: 10/585,165

Docket: 1457 US

For: Fusion Cast Refractory With High Electrical Resistivity

Sir:

Please find attached a new Power of Attorney / Correspondence Address Indication Form, a Statement under 37 C.F.R. § 3.73(b), and a copy of an assignment from the inventors which establishes the chain of title to the present Assignee.

Please update the associated Practitioners and Correspondence address for the application to Customer No.: 07733. If you have any questions, please do not hesitate to contact me

Respectfully,

/Christopher L. Parmelee/

Christopher L. Parmelee Reg. No. 42,980

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this document and the documents indicated as enclosed herewith are being sent by facsimile transmission to the U.S. Patent and Trademark Office this 5th day of April, 2007.

/Christopher L. Parmelee/

Christopher L. Parmelee Reg. No. 42,980

330 • 721 • 0000
MEDINA330 • 225 • 1669
CLEVELAND330 • 722 • 6446
FACSIMILEclp@walkerandjocke.com
E-MAIL

231 South Broadway, Medina, Ohio U.S.A. 44256-2601